

Rev. Proc. 96-40, 1996-2 C.B. 301, 1996-32 I.R.B. 8.

## **INTERNAL REVENUE SERVICE Revenue Procedure**

Released: July 18, 1996  
Published: August 5, 1996

26 CFR 601.201: Rulings and determination letters.

Section 501. - Exemption From Tax on Corporations, Certain Trusts, Etc., 26 CFR 1.501(a)-1: Exemption from taxation.

Exempt organizations holding group exemption letters should file the annual reports required to maintain a group exemption letter at the Ogden Service Center. Rev. Proc. 80-27 modified.

### **SECTION 1. PURPOSE**

The purpose of this revenue procedure is to modify Rev. Proc. 80-27, 1980-1 C.B. 677, by identifying the one central location where all filers of reports required of group parents to maintain group exemptions should send the required annual reports.

### **SEC. 2. BACKGROUND**

Rev. Proc. 80-27, provides, in § 6.02, for nine separate locations to which group parents should send the annual information required to maintain a group exemption letter. These designations were generally based upon the locations of the service centers closest to the filers. The Service has now centralized the filing of the required information in the Internal Revenue Service Center, Ogden, Utah.

### **SEC. 3. CHANGES**

.01 Rev. Proc. 80-27 is modified by deleting the text of § 6.02 in its entirety and substituting the following:

Filers of the information listed in § 6.01 should send the report to:

Ogden Service Center  
Mail Stop 6271  
1000 South 1200 West  
Ogden, UT 84404-4749

### **SEC. 4. EFFECTIVE DATE**

This revenue procedure is effective for all group exemption filings submitted on or after July 1, 1996, to comply with the requirements of § 6 of Rev. Proc. 80-27.

### **SEC. 5. EFFECT ON OTHER REVENUE PROCEDURES**

Rev. Proc. 80-27 is modified.

### **SEC. 6. DRAFTING INFORMATION**

The principal author of this revenue procedure is E.D. Luft of the Exempt Organizations Division. For further information regarding this revenue procedure, contact Mr. Luft on (202) 622-6488 (not a toll-free number).

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